

DECLARATION AND POWER OF ATTORNEY

I, William E. Taylor, declare that I am a citizen of the United States of America, residing respectively at 218 Augusta Nat L Crt, Franklin, TN 37069, and that I believe I am the original and first inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

SYSTEM AND METHOD FOR DETERMINING TAXES FOR EQUIPMENT CONTRACTS

the specification of which is attached hereto.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims.

I acknowledge the duty to disclose to the Patent and Trademark Office all information known to be material to patentability as defined in §1.56. I further declare that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States of America prior to this application by us or my legal representatives or assigns.

I hereby appoint James R. Yee, Patent Office Reg. No. 34,460, Howard & Howard Attorneys, P.C., 39400 Woodward Avenue, Suite 101, Bloomfield Hills, Michigan 48304, telephone (248) 723-0349, W. Bryan McPherson, Patent Office Reg. No. 41,988, Caterpillar Inc., AB6490, 100 NE Adams St., Peoria, IL 61629, telephone (309) 675-4015; J. Wesley Blumenshine, Reg. No. 32,399, telephone (309) 675-3337, J.W. Keen, Reg. No. 33,360, telephone (309) 675-6060 and Dennis C. Skarvan, Reg. No. 35,360, telephone (309) 675-6060, my attorneys and/or agents, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with this application. Please address all correspondence to: James R. Yee, Patent Office Reg. No. 34,460, Howard & Howard Attorneys, P.C., 39400 Woodward Avenue, Suite 101, Bloomfield Hills, Michigan 48304

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements are made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.


WILLIAM E. TAYLOR Date 10/18/01
218 August Nat L Crt
Franklin, TN 37069